Called Meeting September 7, 2023, 5:00pm Minutes Union County Courthouse

The meeting was called to order by Commissioner Lamar Paris at 5:00 pm.

The purpose of the meeting was to adopt Resolution R-2023-26 to set the 2023 millage rate for Union County's maintenance and operation at 4.286 mils. The gross maintenance and operation millage rate for Union County was set at 7.447 for 2023 and was then decreased by 3.161 mils by virtue of the Local Option Sales Tax or LOST. Commissioner Paris elaborated that when sales tax is paid at 7%, 1% is County SPLOST, 1% is School SPLOST (ESPLOST), and 1% is LOST. This gives a total millage rate for 2023 of 4.286. LOST is set up to take a penny of sales tax and remove that amount of property tax from the taxpayers. That money is used to help rollback the taxes. This is a decrease from last year's millage rate of 5.113 and this year it will be 4.286, which is about a 16% decrease from last year. LOST is 1 cent on every dollar that is spent in Union County and is collected as part of Sales Tax. This money is then given back to Union County after the State collects it for the sole purpose of offsetting property taxes.

Commissioner Paris stated that all the documents have been in the paper showing the tax rates. Even though property values went up, the county was able to roll the millage rate back where it is considered no tax increase. The Tax Digest printed in the newspaper shows a 4.23% tax increase. The Commissioner said this number is something the state calculates, and it is not very clear how they calculate this number. Union County set their millage rate to the rollback rate.

Commissioner Paris asked if there were any questions.

Comment 1: Commissioner Paris, I feel as if you can do better. The county can do better. I believe it can tighten its belt. All the rest of us are facing, I understand things are getting more expensive. It is tough. Income is not increasing much. The taxes, I am glad you held the line where you did, but I still feel the county, school system, street department, the entire county government, can do better. I am still continuing to form an opinion. I have only lived down here eight years. I moved down here from Connecticut which has truly become a socialist state. I do not want Georgia and Union County to become a socialist state.

Commissioner Paris: Neither do we. Talking about taxes. We are really going to have to cut everywhere we can to keep this within the budget this year. I told them (gestured toward staff) we were not going to raise taxes this year. Even though we had the property tax increase (reassessments) we are not going to raise taxes. That is the purpose for lowering that millage. We are not sure yet because the numbers from all counties are not in, but we feel like we have the 3rd or 4th lowest millage rate in the state, out of 159 counties. Even if you put the county and the school rate together, I know the school was not able to roll theirs back completely, but they rolled them back a good bit, nevertheless. If you put the school rate with our rate, it is still something you have to pay, and its still a burden to any taxpayer to have to pay taxes. We will still probably be one of the lowest in the State of Georgia when you combine the school and county together. Their rate is significantly lower than most schools. Our rate is lower than most. The only way we have gotten that and the only way we have been able to keep that is by having

a great Fire Department, Sheriff, everybody working together to keep their budget as low as possible. At the same time, we are going to make improvements as we feel needed in the county. Like the new fire station. We look at that as a life saving device. We look at that as a quicker way to get to someone dying or in an emergency versus having to drive all the way from the south side of Blairsville and all the way up the Murphy Highway. That is well needed and deserved. We appreciate the Fire Department and 911 Center. Everyone works hard and we are a blessed county, not because of anything I am doing alone, but because we all work together. Unfortunately, there is a small unfortunate side, it brings a few extra people here because they like it here. If you compared your tax bill here to Connecticut it would be almost humorous.

Commenter response: I live on just short of seven acres. I owned 0.11 acres and a house in Connecticut. My taxes were \$4,000 per year where my mother pays about \$2,000 per year.

Commissioner Paris asked if there were any other questions or comments. There were none. The Commissioner then adopted Resolution R-2023-26 to set the 2023 millage rate for Union County's maintenance and operation at 4.286.

There being no further business the meeting was adjourned at 5:09 pm.

Respectfully submitted by:

Jennier Mahan, County Clerk

Approved this 215 day of 5eptember, 2023

Lamar Paris, Commissioner